

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)

District: REDWOODS

District Code: 160

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

12-5-2012
Date


District Superintendent

12-5-12
Date

Contact: Lee Lindsey

(707) 476-4172

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| | Object Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|-------------|---------------------------|-----------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Academic Salaries | | Instructional Salary Cost | Total CEE | Activities | Total |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 6,387,455 | 6,387,455 | 69,444 | 6,456,899 |
| Other | 1300 | 3,531,929 | 3,531,929 | 88,497 | 3,620,426 |
| Total Instructional Salaries | | 9,919,384 | 9,919,384 | 157,941 | 10,077,325 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 2,424,386 | | 2,424,386 |
| Other | 1400 | | 48,504 | | 48,504 |
| Total Non-Instructional Salaries | | 0 | 2,472,890 | 0 | 2,472,890 |
| Total Academic Salaries | | 9,919,384 | 12,392,274 | 157,941 | 12,550,215 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 4,588,856 | 373,202 | 4,962,058 |
| Other | 2300 | | 125,850 | | 125,850 |
| Total Non-Instructional Salaries | | 0 | 4,714,706 | 373,202 | 5,087,908 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 421,148 | 427,357 | 13,118 | 440,475 |
| Other | 2400 | 229,633 | 232,723 | 94,157 | 326,880 |
| Total Instructional Aides | | 650,781 | 660,080 | 107,275 | 767,355 |
| Total Classified Salaries | | 650,781 | 5,374,786 | 480,477 | 5,855,263 |
| Employee Benefits | 3000 | 2,833,517 | 6,442,796 | 26,498 | 6,469,294 |
| Supplies and Materials | 4000 | | 351,369 | 6,460 | 357,829 |
| Other Operating Expenses | 5000 | | 2,736,683 | 899,321 | 3,636,004 |
| Equipment Replacement | 6420 | | | | 0 |
| Total Expenditures Prior to Exclusions | | 13,403,682 | 27,297,908 | 1,570,697 | 28,868,605 |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|--------------------|---------------------------|-----------------|-----------------|---------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Exclusions | | Instructional Salary Cost | Total CEE | Activities | |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Activities to Exclude | TOP Code | | | | |
| Instructional Staff-Retirees' Benefits and Retirement Incentives | 5900 | 28,191 | 32,830 | | 32,830 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | | | 0 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 75 | 337,140 | 337,215 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | 171,914 | | 171,914 |
| Classified Salaries | 2000 | | 281,655 | | 281,655 |
| Employee Benefits | 3000 | | 210,453 | | 210,453 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 |
| Other Operating Expenses and Services | 5000 | | | | 0 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|--|--------|---------------------------|-------------------------------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| | Object | Instructional Salary Cost | Total CEE | Activities | |
| | Code | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Capital Outlay | 6000 | | | | |
| Library Books | 6300 | | | | 0 |
| Equipment | 6400 | | | | |
| Equipment - Additional | 6410 | | | | 0 |
| Equipment - Replacement | 6420 | | | | 0 |
| Total Equipment | | 0 | 0 | 0 | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | 0 |
| Total Exclusions | | 28,191 | 696,927 | 337,140 | 1,034,067 |
| Total for ECS 84362, 50% Law | | 13,375,491 | 26,600,981 | 1,233,557 | 27,834,538 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 50.28% | 100.00% | | |
| 50% of Current Expense of Education | | | 13,300,490 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | 42,940 | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 13,375,491 | 26,600,981 13,343,340 | 1,233,557 | 27,834,538 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 13,403,682 | 27,297,908 | 1,570,697 | 28,868,605 |
| Capital Expenditures | 6000 | 42,066 | 65,799 | 6,907 | 72,706 |
| Equipment Replacement (Back out) | 6420 | | 0 | 0 | 0 |
| Total Unrestricted General Fund Expenditures | | 13,445,748 | 27,363,707 | 1,577,604 | 28,941,311 |

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 11 | 12 | 10 |
|--|----------------|------------------------------|----------------------------|--------------------------|
| | | General Fund Unrestricted | General Fund Restricted | General Fund COMBINED |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | 1,257,727 | 27,294 | 1,285,021 |
| In County Treasury | 9112 | (4,798,464) | 124,669 | (4,673,795) |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | | | 0 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 7,471,379 | 554,528 | 8,025,907 |
| Due from Other Funds | 9140 | 34,255 | | 34,255 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | 44,718 | | 44,718 |
| Prepaid Items | 9220 | 11,140 | | 11,140 |
| TOTAL ASSETS | | 4,020,755 | 706,491 | 4,727,246 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 926,107 | 187,681 | 1,113,788 |
| Accrued Salaries and Wages Payable | 9520 | 229,533 | | 229,533 |
| Compensated Absences Payable Current | 9530 | 58,413 | | 58,413 |
| Due to Other Funds | 9540 | | | 0 |
| Temporary Loans | 9550 | | | 0 |
| Current Portion of Long-Term Debt | 9560 | | | 0 |
| Deferred Revenues | 9570 | 1,443,805 | 583,844 | 2,027,649 |
| TOTAL LIABILITIES | | 2,657,858 | 771,525 | 3,429,383 |

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 11 | 12 | 10 |
|---|----------------|------------------------------|----------------------------|--------------------------|
| | | General Fund Unrestricted | General Fund Restricted | General Fund COMBINED |
| FUND EQUITY | | | | |
| Fund Balance Reserved | 9710 | | | 0 |
| NonCash Assets | 9711 | 1,362,897 | (65,034) | 1,297,863 |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | 0 |
| Reserve for Encumbrances Credit | 9713 | | | 0 |
| Reserve for Encumbrances Debit | 9714 | | | 0 |
| Reserve for Debt Services | 9715 | | | 0 |
| Total Reserved Fund Balance | | 1,362,897 | (65,034) | 1,297,863 |
| Designated Fund Balance | 9750 | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | 0 |
| Self Insurance Programs | 9752 | | | 0 |
| Payments Resulting from Court Orders | 9753 | | | 0 |
| Specific Future Purposes | 9754 | | | 0 |
| Total Designated Fund Balance | | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | 0 |
| TOTAL FUND EQUITY | | 1,362,897 | (65,034) | 1,297,863 |
| TOTAL LIABILITIES AND FUND EQUITY | | 4,020,755 | 706,491 | 4,727,246 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|--|----------------|---|---|----------------------------------|
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | | | |
| In County Treasury | 9112 | 1,899,129 | | |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | | |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 1,899,129 | 0 | 0 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | | | |
| Accrued Salaries and Wages Payable | 9520 | | | |
| Compensated Absences Payable Current | 9530 | | | |
| Due to Other Funds | 9540 | | | |
| Temporary Loans | 9550 | | | |
| Current Portion of Long-Term Debt | 9560 | | | |
| Deferred Revenues | 9570 | | | |
| TOTAL LIABILITIES | | 0 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|---|----------------|---|---|----------------------------------|
| FUND EQUITY | | | | |
| Fund Balance Reserved | 9710 | | | |
| NonCash Assets | 9711 | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | 1,899,129 | | |
| Reserve for Encumbrances Credit | 9713 | | | |
| Reserve for Encumbrances Debit | 9714 | | | |
| Reserve for Debt Services | 9715 | | | |
| Total Reserved Fund Balance | | 1,899,129 | 0 | 0 |
| Designated Fund Balance | 9750 | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | |
| Self Insurance Programs | 9752 | | | |
| Payments Resulting from Court Orders | 9753 | | | |
| Specific Future Purposes | 9754 | | | |
| Total Designated Fund Balance | | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | | 1,899,129 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 1,899,129 | 0 | 0 |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA | 31 | 32 | 33 | 34 | 35 | 39 |
|--|----------|----------------|----------------|------------------------|---------------------|---------------------------|----------------------------|
| | (Object) | Bookstore Fund | Cafeteria Fund | Child Development Fund | Farm Operation Fund | Revenue Bond Project Fund | Other Special Revenue Fund |
| ASSETS | | | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | | | |
| Cash: | | | | | | | |
| Awaiting Deposit and in Banks | 9111 | | | 1,184 | 300 | | 674 |
| In County Treasury | 9112 | | | 23,419 | 17,292 | | 904,206 |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 27,656 | | | 26,129 |
| Due from Other Funds | 9140 | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 0 | 52,259 | 17,592 | 0 | 931,009 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 3,628 | 3,939 | | 12,761 |
| Accrued Salaries and Wages Payable | 9520 | | | 3,496 | | | 2,849 |
| Compensated Absences Payable Current | 9530 | | | | | | |
| Due to Other Funds | 9540 | | | | | | |
| Temporary Loans | 9550 | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | |
| Deferred Revenues | 9570 | | | 87 | | | 52,511 |
| TOTAL LIABILITIES | | 0 | 0 | 7,211 | 3,939 | 0 | 68,121 |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 31 Bookstore Fund | 32 Cafeteria Fund | 33 Child Development Fund | 34 Farm Operation Fund | 35 Revenue Bond Project Fund | 39 Other Special Revenue Fund |
|---|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| FUND EQUITY | | | | | | | |
| Fund Balance Reserved | 9710 | | | | | | |
| NonCash Assets | 9711 | | | 27,656 | | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 27,656 | 0 | 0 | 0 |
| Designated Fund Balance | 9750 | | | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | | | |
| Self Insurance Programs | 9752 | | | | | | |
| Payments Resulting from Court Orders | 9753 | | | | | | |
| Specific Future Purposes | 9754 | | | 17,392 | 13,653 | | 862,888 |
| Total Designated Fund Balance | | 0 | 0 | 17,392 | 13,653 | 0 | 862,888 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | | | |
| TOTAL FUND EQUITY | | 0 | 0 | 45,048 | 13,653 | 0 | 862,888 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 52,259 | 17,592 | 0 | 931,009 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 41 | 42 |
|--|----------------|---------------------------------|-----------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund |
| ASSETS | | | |
| Cash, Investments, and Receivables | 9100 | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 9111 | | |
| In County Treasury | 9112 | 3,169,336 | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | 8,037,862 | |
| Due from Other Funds | 9140 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | | |
| TOTAL ASSETS | | 11,207,198 | 0 |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | 3,080,630 | |
| Accrued Salaries and Wages Payable | 9520 | 3,573 | |
| Compensated Absences Payable Current | 9530 | | |
| Due to Other Funds | 9540 | | |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | 159,499 | |
| TOTAL LIABILITIES | | 3,243,702 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 41 | 42 |
|---|----------------|---------------------------------|-----------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund |
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | 4,794,160 | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 4,794,160 | 0 |
| Designated Fund Balance | 9750 | | |
| Commitments by Contract or Other Legal Obligation | 9751 | 3,169,336 | |
| Self Insurance Programs | 9752 | | |
| Payments Resulting from Court Orders | 9753 | | |
| Specific Future Purposes | 9754 | | |
| Total Designated Fund Balance | | 3,169,336 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| TOTAL FUND EQUITY | | 7,963,496 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 11,207,198 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 51 Bookstore Fund | 52 Cafeteria Fund | 53 Farm Operations Fund | 59 Other Enterprise Fund |
|--|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| ASSETS | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | |
| Cash: | | | | | |
| Awaiting Deposit and in Banks | 9111 | 100,019 | | | 3,769 |
| In County Treasury | 9112 | (589,732) | | | 75,529 |
| Cash With Fiscal Agents | 9113 | | | | |
| Revolving Cash Accounts | 9114 | | | | |
| Investments (at cost) | 9120 | | | | |
| Accounts Receivable | 9130 | 377,115 | | | 6,988 |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | 497,739 | | | 366,948 |
| Prepaid Items | 9220 | | | | |
| Fixed Assets | 9300 | | | | |
| Sites | 9310 | | | | |
| Site Improvements | 9320 | | | | |
| Accumulated Depreciation Site Improvements | 9321 | | | | |
| Buildings | 9330 | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | |
| Library Books | 9340 | | | | |
| Equipment | 9350 | | | | |
| Accumulated Depreciation Equipment | 9351 | | | | |
| Work in Progress | 9360 | | | | |
| Total Fixed Assets | | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 385,141 | 0 | 0 | 453,234 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 51 | 52 | 53 | 59 |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
| | | Bookstore Fund | Cafeteria Fund | Farm Operations Fund | Other Enterprise Fund |
| LIABILITIES | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | |
| Accounts Payable | 9510 | 226,508 | | | 20,719 |
| Accrued Salaries and Wages Payable | 9520 | 8,810 | | | 14,466 |
| Compensated Absences Payable Current | 9530 | | | | |
| Due to Other Funds | 9540 | | | | |
| Temporary Loans | 9550 | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | |
| Deferred Revenues | 9570 | 3,019 | | | 65,733 |
| Total Current Liabilities and Deferred Revenue | | 238,337 | 0 | 0 | 100,918 |
| Long-Term Liabilities | 9600 | | | | |
| Bonds Payable | 9610 | | | | |
| Revenue Bonds Payable | 9620 | | | | |
| Certificates of Participation | 9630 | | | | |
| Lease Purchase of Capital Lease | 9640 | | | | |
| Compensated Absences Long Term | 9650 | | | | |
| Post-Employment Benefits Long Term | 9660 | | | | |
| Other Long-Term Liabilities | 9670 | | | | |
| Total Long-Term Liabilities | | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 968 | 238,337 | 0 | 0 | 100,918 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 51 Bookstore Fund | 52 Cafeteria Fund | 53 Farm Operations Fund | 59 Other Enterprise Fund |
|---|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| FUND EQUITY | | | | | |
| Fund Balance Reserved | 9710 | | | | |
| NonCash Assets | 9711 | 146,804 | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | |
| Reserve for Debt Services | 9715 | | | | |
| Total Reserved Fund Balance | | 146,804 | 0 | 0 | 0 |
| Designated Fund Balance | 9750 | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | |
| Self Insurance Programs | 9752 | | | | |
| Payments Resulting from Court Orders | 9753 | | | | |
| Specific Future Purposes | 9754 | | | | 352,316 |
| Total Designated Fund Balance | | 0 | 0 | 0 | 352,316 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | |
| Other Equity | 9800 | | | | |
| Contributed Capital | 9810 | | | | |
| Retained Earnings | 9850 | | | | |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 146,804 | 0 | 0 | 352,316 |
| TOTAL LIABILITIES AND FUND EQUITY | | 385,141 | 0 | 0 | 453,234 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA | 61 | 69 |
|--|----------|---------------------|-----------------------------|
| | (Object) | Self-Insurance Fund | Other Internal Service Fund |
| ASSETS | | | |
| Cash, Investments, and Receivables | 9100 | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 9111 | | |
| In County Treasury | 9112 | | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | | |
| Due from Other Funds | 9140 | | |
| Student Loans Receivable | 9150 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | | |
| Fixed Assets | 9300 | | |
| Sites | 9310 | | |
| Site Improvements | 9320 | | |
| Accumulated Depreciation Site Improvements | 9321 | | |
| Buildings | 9330 | | |
| Accumulated Depreciation Buildings | 9331 | | |
| Library Books | 9340 | | |
| Equipment | 9350 | | |
| Accumulated Depreciation Equipment | 9351 | | |
| Work in Progress | 9360 | | |
| Total Fixed Assets | | 0 | 0 |
| TOTAL ASSETS | | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA | 61 | 69 |
|--|----------|---------------------|-----------------------------|
| | (Object) | Self-Insurance Fund | Other Internal Service Fund |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | | |
| Accrued Salaries and Wages Payable | 9520 | | |
| Compensated Absences Payable Current | 9530 | | |
| Due to Other Funds | 9540 | | |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | | |
| Total Current Liabilities and Deferred Revenue | | 0 | 0 |
| Long-Term Liabilities | 9600 | | |
| Bonds Payable | 9610 | | |
| Revenue Bonds Payable | 9620 | | |
| Certificates of Participation | 9630 | | |
| Lease Purchase of Capital Lease | 9640 | | |
| Compensated Absences Long Term | 9650 | | |
| Post-Employment Benefits Long Term | 9660 | | |
| Other Long-Term Liabilities | 9670 | | |
| Total Long-Term Liabilities | | 0 | 0 |
| TOTAL LIABILITIES | 968 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA | 61 | 69 |
|---|----------|---------------------|-----------------------------|
| | (Object) | Self-Insurance Fund | Other Internal Service Fund |
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 0 | 0 |
| Designated Fund Balance | 9750 | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | |
| Self Insurance Programs | 9752 | | |
| Payments Resulting from Court Orders | 9753 | | |
| Specific Future Purposes | 9754 | | |
| Total Designated Fund Balance | | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| Other Equity | 9800 | | |
| Contributed Capital | 9810 | | |
| Retained Earnings | 9850 | | |
| Investment in General Fixed Assets | 9890 | | |
| TOTAL FUND EQUITY | | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| ASSETS | | | | | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | | | | | |
| Cash: | | | | | | | | | |
| Awaiting Deposit and in Banks | 9111 | 1,304 | | | (28,939) | | | | |
| In County Treasury | 9112 | 182,190 | | | (598,118) | | | | 3,092,207 |
| Cash With Fiscal Agents | 9113 | | | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | | | | 658,308 | | | | 6,153 |
| Due from Other Funds | 9140 | | | | | | | | |
| Student Loans Receivable | 9150 | | | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | | | |
| Inventories and Stores | 9210 | | | | | | | | |
| Prepaid Items | 9220 | | | | | | | | |
| Fixed Assets | 9300 | | | | | | | | |
| Sites | 9310 | | | | | | | | |
| Site Improvements | 9320 | | | | | | | | |
| Accumulated Depreciation Site Improvements | 9321 | | | | | | | | |
| Buildings | 9330 | | | | | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | | | | | |
| Library Books | 9340 | | | | | | | | |
| Equipment | 9350 | | | | | | | | |
| Accumulated Depreciation Equipment | 9351 | | | | | | | | |
| Work in Progress | 9360 | | | | | | | | |
| Total Fixed Assets | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 183,494 | 0 | 0 | 31,251 | 0 | 0 | 0 | 3,098,360 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| LIABILITIES | | | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | | | |
| Accounts Payable | 9510 | 1,468 | | | | | | | 68,479 |
| Accrued Salaries and Wages Payable | 9520 | 942 | | | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | | | |
| Due to Other Funds | 9540 | | | | | | | | |
| Temporary Loans | 9550 | | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | | | |
| Deferred Revenues | 9570 | 35,445 | | | 31,246 | | | | |
| Total Current Liabilities and Deferred Revenue | | 37,855 | 0 | 0 | 31,246 | 0 | 0 | 0 | 68,479 |
| Long-Term Liabilities | 9600 | | | | | | | | |
| Bonds Payable | 9610 | | | | | | | | |
| Revenue Bonds Payable | 9620 | | | | | | | | |
| Certificates of Participation | 9630 | | | | | | | | |
| Lease Purchase of Capital Lease | 9640 | | | | | | | | |
| Compensated Absences Long Term | 9650 | | | | | | | | |
| Post-Employment Benefits Long Term | 9660 | | | | | | | | |
| Other Long-Term Liabilities | 9670 | | | | | | | | |
| Total Long-Term Liabilities | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 968 | 37,855 | 0 | 0 | 31,246 | 0 | 0 | 0 | 68,479 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| FUND EQUITY | | | | | | | | | |
| Fund Balance Reserved | 9710 | | | | | | | | |
| NonCash Assets | 9711 | | | | | | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | 145,639 | | | 5 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | | | |
| Total Reserved Fund Balance | | 145,639 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| Designated Fund Balance | 9750 | | | | | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | | | | | |
| Self Insurance Programs | 9752 | | | | | | | | |
| Payments Resulting from Court Orders | 9753 | | | | | | | | |
| Specific Future Purposes | 9754 | | | | | | | | 3,029,881 |
| Total Designated Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,029,881 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | | | | | |
| Other Equity | 9800 | | | | | | | | |
| Contributed Capital | 9810 | | | | | | | | |
| Retained Earnings | 9850 | | | | | | | | |
| Investment in General Fixed Assets | 9890 | | | | | | | | |
| TOTAL FUND EQUITY | | 145,639 | 0 | 0 | 5 | 0 | 0 | 0 | 3,029,881 |
| TOTAL LIABILITIES AND FUND EQUITY | | 183,494 | 0 | 0 | 31,251 | 0 | 0 | 0 | 3,098,360 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 160

Name: REDWOODS

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| Federal Revenues | 8100 | | | |
| Forest Revenues | 8110 | 117,520 | | 117,520 |
| Higher Education Act | 8120 | | 873,030 | 873,030 |
| Workforce Investment Act | 8130 | | 535,153 | 535,153 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 57,939 | 57,939 |
| Student Financial Aid | 8150 | 16,380 | | 16,380 |
| Veterans Education | 8160 | | 34,016 | 34,016 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 273,906 | 273,906 |
| Other Federal Revenues | 8190 | 8,380 | 55,166 | 63,546 |
| Total Federal Revenues | 8100 | 142,280 | 1,829,210 | 1,971,490 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | | | 0 |
| State General Apportionment | 8612 | 16,466,839 | | 16,466,839 |
| Other General Apportionment | 8613 | 449,989 | | 449,989 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 640,321 | 640,321 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 554,747 | 554,747 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | 108,363 | 108,363 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 175,548 | 175,548 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | 323,571 | 323,571 |
| Other General Categorical Programs | 8627 | | 396,224 | 396,224 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 160

Name: REDWOODS

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|--|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| Reimbursable Categorical Programs | 8650 | | | |
| Instructional Improvement Grant | 8651 | | | 0 |
| Other Reimbursable Categorical Programs | 8652 | | 690,212 | 690,212 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 124,104 | | 124,104 |
| Timber Yield Tax | 8672 | 207,875 | | 207,875 |
| Other State Tax Subventions | 8673 | | | 0 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 664,021 | 122,385 | 786,406 |
| State Mandated Costs | 8685 | | | 0 |
| Other State Non-Tax Revenues | 8686 | | | 0 |
| Other State Revenues | 8690 | | | 0 |
| Total State Revenues | 8600 | 17,912,828 | 3,011,371 | 20,924,199 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 160

Name: REDWOODS

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|----------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| Local Revenues | 8800 | | | |
| Property Taxes | 8810 | | | |
| Tax Allocation, Secured Roll | 8811 | 8,657,694 | | 8,657,694 |
| Tax Allocation, Supplemental Roll | 8812 | 40,992 | | 40,992 |
| Tax Allocation, Unsecured Roll | 8813 | 341,403 | | 341,403 |
| Prior Years Taxes | 8816 | 9,900 | | 9,900 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | (1,032,560) | | (1,032,560) |
| Redevelopment Agency Funds - Pass Through | 8818 | 20,860 | | 20,860 |
| Redevelopment Agency Funds - Residual | 8819 | 13,513 | | 13,513 |
| Contributions, Gifts, Grants, and Endowments | 8820 | 3,416 | 332,161 | 335,577 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | 20,342 | 11,222 | 31,564 |
| Other Contract Services | 8832 | 2,007 | | 2,007 |
| Sales and Commissions | 8840 | 83,331 | | 83,331 |
| Rentals and Leases | 8850 | 12,483 | | 12,483 |
| Interest and Investment Income | 8860 | (3,772) | | (3,772) |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | 124,976 | 5,894 | 130,870 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 1,208,293 | | 1,208,293 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 128,091 | 128,091 |
| Instructional Materials Fees and Sales of Materials | 8877 | 39,113 | | 39,113 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | 32,420 | | 32,420 |
| Nonresident Tuition | 8880 | 795,108 | | 795,108 |
| Parking Services and Public Transportation | 8881 | | 113,633 | 113,633 |
| Other Student Fees and Charges | 8885 | 59,634 | 980 | 60,614 |
| Other Local Revenues | 8890 | 53,419 | | 53,419 |
| Total Local Revenues | 8800 | 10,482,572 | 591,981 | 11,074,553 |
| Total Revenues | | 28,537,680 | 5,432,562 | 33,970,242 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 160

Name: REDWOODS

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| Other Financing Sources | 8900 | | | |
| Proceeds of General Fixed Assets | 8910 | | | 0 |
| Proceeds of Long-Term Debt | 8940 | | | 0 |
| Incoming Transfers -- (8981/8982/8983) | 898# | (3,151) | 73,634 | 70,483 |
| Total Other Financing Sources | 8900 | (3,151) | 73,634 | 70,483 |
| Total Revenues and Other Financing Sources | | 28,534,529 | 5,506,196 | 34,040,725 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
| | | Instructional | Non Instructional | | | | |
| Agriculture and Natual Resources | 0100 | 349,841 | 2,759 | 22,054 | 31,836 | | 406,490 |
| Architecture and Environmental Design | 0200 | | | | | | 0 |
| Environmental Sciences and Technologies | 0300 | 47,184 | | | | | 47,184 |
| Biological Sciences | 0400 | 849,523 | 4,979 | 30,436 | | | 884,938 |
| Business and Management | 0500 | 606,337 | 7,677 | 1,870 | | | 615,884 |
| Communications | 0600 | 204,549 | | 1,982 | | | 206,531 |
| Computer and Information Science | 0700 | 493,381 | 735 | 9,550 | 34,280 | | 537,946 |
| Education | 0800 | 695,599 | 46,321 | 16,838 | | | 758,758 |
| Engineering and Related Industrial Technology | 0900 | 1,310,766 | 73,926 | 165,856 | 115,983 | | 1,666,531 |
| Fine and Applied Arts | 1000 | 819,286 | 7,556 | 30,851 | 427 | | 858,120 |
| Foreign language | 1100 | 299,972 | 1,457 | | | | 301,429 |
| Health | 1200 | 1,262,635 | 142,665 | 128,671 | 14,251 | | 1,548,222 |
| Consumer Education And Home Economics | 1300 | 559,190 | 93,111 | 95,507 | 1,028 | | 748,836 |
| Law | 1400 | | | | | | 0 |
| Humanities(Letters) | 1500 | 1,877,563 | 3,543 | 8,504 | | | 1,889,610 |
| Library Science | 1600 | 1,357 | | | | | 1,357 |
| Mathematics | 1700 | 1,551,862 | 11,774 | 7,270 | | | 1,570,906 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 674,194 | 2,491 | 4,176 | 363 | | 681,224 |
| Psychology | 2000 | 451,804 | | | | | 451,804 |
| Public Affairs and Services | 2100 | 381,643 | | 31,950 | 28,533 | | 442,126 |
| Social Sciences | 2200 | 991,999 | | 63,607 | | | 1,055,606 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 470,678 | 154,900 | 27,791 | 16,224 | | 669,593 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | 28,191 | | | | | 28,191 |
| Sub-Total Instructional Activites | | 13,927,554 | 553,894 | 646,913 | 242,925 | | 15,371,286 |
| Total Expenditures for GF Activities* | | 14,019,375 | 14,679,821 | 5,081,261 | 361,206 | 947,288 | 35,088,951 |

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
| | | Instructional | Non Instructional | | | | |
| Instructional Administration and Governance | 6000 | | | | | | |
| Academic Administration | 6010 | | 2,439,575 | 129,670 | 952 | | 2,570,197 |
| Course and Curriculum Development | 6020 | | 44,377 | 126,102 | | | 170,479 |
| Academic / Faculty Senate | 6030 | | 58,179 | 2,272 | | | 60,451 |
| Other Instructional Administration & Governance | 6090 | | 507,753 | | | | 507,753 |
| Total Instructional Admin. & Governance | | 0 | 3,049,884 | 258,044 | 952 | 0 | 3,308,880 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 15,703 | 85,389 | 1,282 | | | 102,374 |
| Library | 6120 | | 617,609 | 70,922 | 3,038 | | 691,569 |
| Media | 6130 | | 166,986 | 6,635 | (18,839) | | 154,782 |
| Museums and Galleries | 6140 | | | | | | 0 |
| Academic Information Systems and Technology | 6150 | | | | | | 0 |
| Other Instructional Support Services | 6190 | | 600 | 999 | 31,580 | | 33,179 |
| Total Instructional Support Services | | 15,703 | 870,584 | 79,838 | 15,779 | 0 | 981,904 |
| Admissions and Records | 6200 | | 449,977 | 12,694 | 213 | | 462,884 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | | 1,978,780 | 141,612 | 1,980 | | 2,122,372 |
| Matriculation and Student Assessment | 6320 | | | 9,411 | | | 9,411 |
| Transfer Programs | 6330 | | 196,742 | 571 | | | 197,313 |
| Career Guidance | 6340 | | 39,728 | 12,696 | | | 52,424 |
| Other Student Counseling and Guidance | 6390 | | | | | | 0 |
| Total Student Counseling and Guidance | | 0 | 2,215,250 | 164,290 | 1,980 | 0 | 2,381,520 |

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
| | | Instructional | Non Instructional | | | | |
| Other Student Services | 6400 | | | | | | |
| Cal Work Opportunity and Responsibility to Kids * | 6410 | | | | | | 0 |
| Disabled Student Programs and Services (DSPS) | 6420 | | 519,548 | 61,248 | 2,640 | | 583,436 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 449,985 | 5,398 | | | 455,383 |
| Health Services | 6440 | | 26,450 | 121,254 | | | 147,704 |
| Student Personnel Administration | 6450 | | | | | | 0 |
| Financial Aid Administration | 6460 | | 626,307 | 67,196 | 34,093 | | 727,596 |
| Job Placement Services | 6470 | | 1,530 | 133 | | | 1,663 |
| Veterans Services | 6480 | | 13,939 | 139 | | | 14,078 |
| Miscellaneous Student Services | 6490 | | 8,436 | 16,063 | | | 24,499 |
| Total Other Student Services | | 0 | 1,646,195 | 271,431 | 36,733 | 0 | 1,954,359 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 572,721 | 155,432 | 26,291 | | 754,444 |
| Custodial Services | 6530 | | 718,761 | 52,756 | | | 771,517 |
| Grounds Maintenance and Repairs | 6550 | | 257,210 | 16,574 | | | 273,784 |
| Utilities | 6570 | | | 533,274 | | | 533,274 |
| Other Operations and Maintenance of Plant | 6590 | | 75,353 | | | | 75,353 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 1,624,045 | 758,036 | 26,291 | 0 | 2,408,372 |
| Planning, Policymaking and Coordinations | 6600 | | 1,155,726 | 121,048 | 482 | | 1,277,256 |

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
| | | Instructional | Non Instructional | | | | |
| General Institutional Support Services | 6700 | | | | | | |
| Community Relations | 6710 | | | 12 | | | 12 |
| Fiscal Operations | 6720 | | 355,792 | 838,918 | | | 1,194,710 |
| Human Resources Management | 6730 | | 478,612 | 56,478 | | | 535,090 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | | | | | 0 |
| Staff Development | 6750 | | | | | | 0 |
| Staff Diversity | 6760 | 154 | 1,361 | 4,441 | | | 5,956 |
| Logistical Services | 6770 | | 828,440 | 404,580 | 2,284 | | 1,235,304 |
| Management Information Systems | 6780 | | 601,102 | 550,456 | 8,248 | | 1,159,806 |
| Other General Institutional Support Services | 6790 | | 100,683 | (61,987) | 13,665 | | 52,361 |
| Total General Institutional Support Services | 6700 | 154 | 2,365,990 | 1,792,898 | 24,197 | 0 | 4,183,239 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | 75,964 | 104,162 | 43,942 | (8) | | 224,060 |
| Community Use of Facilities | 6830 | | | | | | 0 |
| Economic Development | 6840 | | 673 | 9,516 | | | 10,189 |
| Other Community Services & Economic Development | 6880 | | | 450 | | | 450 |
| Total Community Services | 6800 | 75,964 | 104,835 | 53,908 | (8) | 0 | 234,699 |

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|--------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|---------|
| | | Instructional | Non Instructional | | | | |
| Ancillary Services | 6900 | | | | | | |
| Bookstore | 6910 | | | 151,735 | | | 151,735 |
| Child Development Centers | 6920 | | 22,744 | | | | 22,744 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | | 109,060 | | | 109,060 |
| Parking | 6950 | | 122,092 | 22,787 | 4,747 | | 149,626 |
| Student and Co-Curricular Activities | 6960 | | 274,415 | 268,172 | 491 | | 543,078 |
| Student Housing | 6970 | | 13,816 | | | | 13,816 |
| Other Ancillary Services | 6990 | | | | | | 0 |
| Total Ancillary Services | 6900 | 0 | 433,067 | 551,754 | 5,238 | 0 | 990,059 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | | 62,641 | | | | 62,641 |
| Other Auxiliary Operations | 7090 | | | | | | 0 |
| Total Auxiliary Operations | 7000 | 0 | 62,641 | 0 | 0 | 0 | 62,641 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
| | | Instructional | Non Instructional | | | | |
| Physical Property and Related Acquisitions | 7100 | | 147,733 | 337,190 | 6,424 | | 491,347 |
| Long-Term Debt and Other Financing | 7200 | | | | | | |
| Long_Term Debt | 7210 | | | | | | 0 |
| Tax revenue Anticipation Notes | 7220 | | | 33,217 | | | 33,217 |
| Other Financing | 7290 | | | | | | 0 |
| Total Long-Term Debt and Other Financing | 7200 | 0 | 0 | 33,217 | 0 | 0 | 33,217 |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | | | 533,546 | 533,546 |
| Student Aid | 7320 | | | | | 413,742 | 413,742 |
| Other Outgo | 7390 | | | | | | 0 |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 947,288 | 947,288 |
| Sub-Total Non-Instructional Activites | | 91,821 | 14,125,927 | 4,434,348 | 118,281 | 947,288 | 19,717,665 |
| Total Expenditures General Fund: activities * | | 14,019,375 | 14,679,821 | 5,081,261 | 361,206 | 947,288 | 35,088,951 |

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

| | | | | |
|-----|---|----------|-----|-------------------------|
| I. | 2012-2013 Appropriations Limit: | | | |
| A. | 2011-2012 Appropriations Limit: | | | \$29,256,112 |
| B. | 2012-2013 Price Factor: | 1.0377 | | |
| C. | Population factor: | | | |
| | 1. 2010-2011 Second Period Actual FTES | 5,144.00 | | |
| | 2. 2011-2012 Second Period Actual FTES | 4,734.00 | | |
| | 3. 2011-2012 Population change factor (C2/C1) | 0.9203 | | |
| D. | 2011-2012 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$27,939,450 |
| E. | Adjustments to increase limit: | | | |
| | 1. Transfers in of financial responsibility | | \$0 | |
| | 2. Temporary voter approved increases | | 0 | |
| | 3. Total adjustments - increase | | | 0 |
| | Sub-Total (D + E.3) | | | \$27,939,450 |
| F. | Adjustments to decrease limit: | | | |
| | 1. Transfers out of financial responsibility | | \$0 | |
| | 2. Lapses of voter approved increases | | 0 | |
| | 3. Total adjustments - decrease | | | 0 |
| G. | 2012-2013 Appropriations Limit (D + E.3 - F.3) | | | \$27,939,450 |
| II. | 2012-2013 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 16,047,016 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 322,298 |
| C. | Local Property taxes | | | 8,061,178 |
| D. | Estimated excess Debt Service taxes | | | 0 |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | 0 |
| F. | Interest on proceeds of taxes | | | 21,960 |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 262,591 |
| H. | 2012-2013 Appropriations Subject to Limit | | | \$24,189,861 |

24,715,043

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

| Description | Object Code | Fund: 11 | | Fund: 12 | | Fund: 10 | |
|---|-------------|----------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| | | UNRESTRICTED SUBFUND | | RESTRICTED SUBFUND | | TOTAL | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 142,280 | 158,705 | 1,829,210 | 1,264,109 | 1,971,490 | 1,422,814 |
| State Revenues | 8600 | 17,912,828 | 14,557,304 | 3,011,371 | 2,521,542 | 20,924,199 | 17,078,846 |
| Local Revenues | 8800 | 10,482,572 | 12,515,356 | 591,981 | 700,668 | 11,074,553 | 13,216,024 |
| Total Revenues | | 28,537,680 | 27,231,365 | 5,432,562 | 4,486,319 | 33,970,242 | 31,717,684 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 12,550,218 | 12,195,434 | 921,706 | 646,425 | 13,471,924 | 12,841,859 |
| Classified Salaries | 2000 | 5,855,264 | 6,266,959 | 1,919,586 | 1,616,111 | 7,774,850 | 7,883,070 |
| Employee Benefits | 3000 | 6,469,291 | 6,541,135 | 983,131 | 811,783 | 7,452,422 | 7,352,918 |
| Supplies and Materials | 4000 | 357,829 | 378,010 | 303,412 | 153,450 | 661,241 | 531,460 |
| Other Operating Expenses and Services | 5000 | 3,635,996 | 3,773,818 | 784,024 | 560,275 | 4,420,020 | 4,334,093 |
| Capital Outlay | 6000 | 72,706 | 47,086 | 288,500 | 274,608 | 361,206 | 321,694 |
| Total Expenditures | | 28,941,304 | 29,202,442 | 5,200,359 | 4,062,652 | 34,141,663 | 33,265,094 |
| Excess /(Deficiency) of Revenues over Expenditures | | (403,624) | (1,971,077) | 232,203 | 423,667 | (171,421) | (1,547,410) |
| Other Financing Sources | 8900 | -3,151 | 306,959 | 73,634 | | 70,483 | 306,959 |
| Other Outgo | 7000 | 619,548 | 376,431 | 327,740 | 332,868 | 947,288 | 709,299 |
| Net Increase/(Decrease) in Fund Balance | | (1,026,323) | (2,040,549) | (21,903) | 90,799 | (1,048,226) | (1,949,750) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 2,545,360 | 1,362,897 | (49,738) | (71,611) | 2,495,622 | 1,291,286 |
| Prior Years Adjustments | 9020 | (156,140) | | 30 | | (156,110) | |
| Adjusted Beginning Balance | 9030 | 2,389,220 | | (49,708) | | 2,339,512 | |
| Ending Fund Balance, June 30 | | 1,362,897 | (677,652) | (71,611) | 19,188 | 1,291,286 | (658,464) |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

| Description | Object Code | Fund: 21 | | Fund: 22 | | Fund: 29 | |
|--|-------------|-----------------------------------|-------------|---|--------|-------------------------|-----------|
| | | BOND INTEREST AND REDEMPTION FUND | | REVENUE BOND INTEREST AND REDEMPTION FUND | | OTHER DEBT SERVICE FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 2,093,551 | 1,963,701 | | | | |
| Total Revenues | | 2,093,551 | 1,963,701 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | 37,632 | | | 101,871 | |
| Other Incoming Transfers | 8983 | | | | | | |
| Total Other Financing Sources | | 0 | 37,632 | 0 | 0 | 101,871 | 0 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | | | | |
| Debt Reduction | 7110 | 705,000 | 710,000 | | | 78,200 | 78,200 |
| Debt Interest and Other Service Charges | 7120 | 1,334,774 | 1,272,020 | | | 23,671 | 23,671 |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 2,039,774 | 1,982,020 | 0 | 0 | 101,871 | 101,871 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | (2,039,774) | (1,944,388) | 0 | 0 | 0 | (101,871) |
| Net Increase/Decrease in Fund Balance | | 53,777 | 19,313 | 0 | 0 | 0 | (101,871) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,845,352 | 1,899,129 | | 0 | 0 | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 1,845,352 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 1,899,129 | 1,918,442 | 0 | 0 | 0 | (101,871) |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

| Description | Object Code | FUND: 31 | | FUND 32 | | FUND 33 | |
|---|-------------|----------------|--------|----------------|--------|------------------------|----------|
| | | BOOKSTORE FUND | | CAFETERIA FUND | | CHILD DEVELOPMENT FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | 121,181 | 70,864 |
| State Revenues | 8600 | | | | | 313,619 | 312,718 |
| Local Revenues | 8800 | | | | | 31,791 | 19,237 |
| Total Income | | 0 | 0 | 0 | 0 | 466,591 | 402,819 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | 314,036 | 275,702 |
| Employee Benefits | 3000 | | | | | 192,325 | 159,730 |
| Supplies and Materials | 4000 | | | | | 30,830 | 30,500 |
| Other Operating Expenses and Services | 5000 | | | | | 9,151 | 21,987 |
| Capital Outlay | 6000 | | | | | 9,544 | 4,900 |
| Total Expenditures | | 0 | 0 | 0 | 0 | 555,886 | 492,819 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | (89,295) | (90,000) |
| Other Financing Sources | 8900 | | | | | 140,000 | 90,000 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 50,705 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | (5,657) | 45,048 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | (5,657) | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 45,048 | 45,048 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

| Description | Object | FUND: 34 | | FUND 35 | | FUND 39 | |
|---|--------|---------------------|----------|---------------------------|--------|----------------------------|-----------|
| | Code | FARM OPERATION FUND | | REVENUE BOND PROJECT FUND | | OTHER SPECIAL REVENUE FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | 100,000 | | | | |
| Local Revenues | 8800 | 13,478 | 15,000 | | | 1,275,097 | 1,130,224 |
| Total Income | | 13,478 | 115,000 | 0 | 0 | 1,275,097 | 1,130,224 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 18,524 | 23,753 | | | 143,409 | 142,302 |
| Employee Benefits | 3000 | 7,964 | 9,045 | | | 54,449 | 54,773 |
| Supplies and Materials | 4000 | 27,734 | 10,961 | | | 493,334 | 491,517 |
| Other Operating Expenses and Services | 5000 | 15,814 | 10,550 | | | 308,504 | 119,000 |
| Capital Outlay | 6000 | 15,980 | 100,000 | | | 59,613 | 200,000 |
| Total Expenditures | | 86,016 | 154,309 | 0 | 0 | 1,059,309 | 1,007,592 |
| Excess /(Deficiency) of Revenues over Expenditures | | (72,538) | (39,309) | 0 | 0 | 215,788 | 122,632 |
| Other Financing Sources | 8900 | 58,000 | 28,000 | | | | |
| Other Outgo | 7000 | | | | | | 200,000 |
| Net Increase/(Decrease) in Fund Balance | | (14,538) | (11,309) | 0 | 0 | 215,788 | (77,368) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 28,191 | 13,653 | | 0 | 981,579 | 862,888 |
| Prior Years Adjustments | 9020 | | | | | (334,479) | |
| Adjusted Beginning Balance | 9030 | 28,191 | | 0 | | 647,100 | |
| Ending Fund Balance, June 30 | | 13,653 | 2,344 | 0 | 0 | 862,888 | 785,520 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

| Description | Object Code | FUND: 41 | | FUND 42 | |
|---|-------------|------------------------------|-------------|--------------------------------|--------|
| | | CAPITAL QUTLAY PROJECTS FUND | | REVENUE BOND CONSTRUCTION FUND | |
| | | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | |
| Federal Revenues | 8100 | | | | |
| State Revenues | 8600 | 19,449,504 | 14,864,537 | | |
| Local Revenues | 8800 | 154,235 | | | |
| Total Income | | 19,603,739 | 14,864,537 | 0 | 0 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | 322,196 | | | |
| Employee Benefits | 3000 | 147,678 | | | |
| Supplies and Materials | 4000 | 888 | | | |
| Other Operating Expenses and Services | 5000 | 1,383,739 | | | |
| Capital Outlay | 6000 | 23,244,765 | 18,000,000 | | |
| Total Expenditures | | 25,099,266 | 18,000,000 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (5,495,527) | (3,135,463) | 0 | 0 |
| Other Financing Sources | 8900 | 72,358 | 7,200,000 | | |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | (5,423,169) | 4,064,537 | 0 | 0 |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | 13,386,665 | 7,963,496 | | 0 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 13,386,665 | | 0 | |
| Ending Fund Balance, June 30 | | 7,963,496 | 12,028,033 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

| Description | Object Code | FUND: 51 | | FUND 52 | | FUND 53 | |
|--|-------------|----------------|---------|----------------|--------|-----------------|--------|
| | | BOOKSTORE FUND | | CAFETERIA FUND | | FARM OPERATIONS | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | 1,404,200 | | | | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 1,404,200 | 0 | 0 | 0 | 0 | 0 |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 1,404,200 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 183,033 | | | | | |
| Employee Benefits | 3000 | 72,539 | | | | | |
| Supplies and Materials | 4000 | 1,205,879 | | | | | |
| Other Operating Expenses and Services | 5000 | 267,283 | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 1,728,734 | 0 | 0 | 0 | 0 | 0 |
| Net Profit or Loss | | (324,534) | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (324,534) | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 471,338 | 146,804 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 471,338 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 146,804 | 146,804 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

| Description | Object Code | FUND: 59 | | | | | |
|--|-------------|-----------------------|-----------|--|--|--|--|
| | | OTHER ENTERPRISE FUND | | | | | |
| | | Actual | Budget | | | | |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | 313,026 | 2,108,193 | | | | |
| Other Financing Sources | 8900 | 38,347 | | | | | |
| Total Income | | 351,373 | 2,108,193 | | | | |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 351,373 | 2,108,193 | | | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 177,114 | 337,143 | | | | |
| Employee Benefits | 3000 | 47,608 | 120,494 | | | | |
| Supplies and Materials | 4000 | 51,247 | 975,059 | | | | |
| Other Operating Expenses and Services | 5000 | 75,027 | 542,877 | | | | |
| Capital Outlay | 6000 | 1,912 | 2,620 | | | | |
| Total Expenditures | | 352,908 | 1,978,193 | | | | |
| Net Profit or Loss | | (1,535) | 130,000 | | | | |
| Other Outgo | 7000 | | 106,959 | | | | |
| Net Increase/(Decrease) in Fund Balance | | (1,535) | 23,041 | | | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | (219,326) | 352,316 | | | | |
| Prior Years Adjustments | 9020 | 573,177 | | | | | |
| Adjusted Beginning Balance | 9030 | 353,851 | | | | | |
| Ending Fund Balance, June 30 | | 352,316 | 375,357 | | | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

| Description | Object Code | FUND: 61 | | FUND 69 | | | |
|--|-------------|---------------------|--------|------------------------------|--------|--|--|
| | | SELF-INSURANCE FUND | | OTHER INTERNAL SERVICES FUND | | | |
| | | Actual | Budget | Actual | Budget | | |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | | | | | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 0 | 0 | 0 | 0 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | | |
| Net Profit or Loss | | 0 | 0 | 0 | 0 | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

| Description | Object | FUND: 71 | | FUND 72 | | FUND 73 | |
|---|--------|--------------------------------|----------|-------------------------------|--------|----------------------------|--------|
| | Code | ASSOCIATED STUDENTS TRUST FUND | | REPRESENTATION FEE TRUST FUND | | BODY CENTER FEE TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 82,079 | 60,000 | | | | |
| Total Income | | 82,079 | 60,000 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 3,225 | 25,000 | | | | |
| Employee Benefits | 3000 | 361 | 900 | | | | |
| Supplies and Materials | 4000 | 6,078 | 9,000 | | | | |
| Other Operating Expenses and Services | 5000 | 20,837 | 80,510 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 30,501 | 115,410 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 51,578 | (55,410) | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 51,578 | (55,410) | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 94,041 | 145,639 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | 20 | | | | | |
| Adjusted Beginning Balance | 9030 | 94,061 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 145,639 | 90,229 | 0 | 0 | 0 | 0 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

| Description | Object | FUND: 74 | | FUND 75 | | FUND 76 | |
|---|--------|--------------------------|------------|-------------------------------|--------|-----------------------|--------|
| | Code | FINANCIAL AID TRUST FUND | | SCHOLARSHIP & LOAN TRUST FUND | | INVESTMENT TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 13,798,245 | 13,792,100 | | | | |
| State Revenues | 8600 | 465,324 | 466,000 | | | | |
| Local Revenues | 8800 | | | | | | |
| Total Income | | 14,263,569 | 14,258,100 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 455 | 2,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 455 | 2,000 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 14,263,114 | 14,256,100 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | 14,263,114 | 14,256,100 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 5 | 5 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 5 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 5 | 5 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

| Description | Object Code | FUND: 77 | | FUND 79 | |
|---|-------------|----------------------------------|--------|-------------------|-------------|
| | | DEFERRED COMPENSATION TRUST FUND | | OTHER TRUST FUNDS | |
| | | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | |
| Federal Revenues | 8100 | | | | |
| State Revenues | 8600 | | | | |
| Local Revenues | 8800 | | | 295,427 | 280,000 |
| Total Income | | 0 | 0 | 295,427 | 280,000 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | | | | |
| Employee Benefits | 3000 | | | 990,230 | 1,329,500 |
| Supplies and Materials | 4000 | | | | |
| Other Operating Expenses and Services | 5000 | | | 900 | |
| Capital Outlay | 6000 | | | | |
| Total Expenditures | | 0 | 0 | 991,130 | 1,329,500 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | (695,703) | (1,049,500) |
| Other Financing Sources | 8900 | | | 75,900 | 100,000 |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | (619,803) | (949,500) |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 3,649,684 | 3,029,881 |
| Prior Years Adjustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 3,649,684 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 3,029,881 | 2,080,381 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 160

Name: REDWOODS

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|----------------|------------------------------|-----------------|----------------------------------|--------------------|
| 12 | RESTRICTED SUBFUND | 11 | UNRESTRICTED SUBFUND | 46,198 |
| 29 | OTHER DEBT SERVICE FUND | 11 | UNRESTRICTED SUBFUND | 101,871 |
| 33 | CHILD DEVELOPMENT FUND | 11 | UNRESTRICTED SUBFUND | 140,000 |
| 34 | FARM OPERATION FUND | 11 | UNRESTRICTED SUBFUND | 58,000 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 11 | UNRESTRICTED SUBFUND | 72,358 |
| 59 | OTHER ENTERPRISE FUND | 11 | UNRESTRICTED SUBFUND | 38,347 |
| 79 | OTHER TRUST FUNDS | 11 | UNRESTRICTED SUBFUND | 75,900 |
| 11 | UNRESTRICTED SUBFUND | 74 | STUDENT FINANCIAL AID TRUST FUND | 30,000 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|--|---------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Actual Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 664,021 | | | 122,385 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Proposition 20 | Total |
| | | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | 171,914 | | 171,914 | | 171,914 |
| Classified Salaries | 2000 | | 281,655 | | 281,655 | | 281,655 |
| Employee Benefits | 3000 | | 210,452 | | 210,452 | | 210,452 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 122,385 | 122,385 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 122,385 | 122,385 |
| Other Operating Expenses and Services | 5000 | | | | 0 | | 0 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | | 0 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | | 0 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 0 | 664,021 | 0 | 664,021 | 122,385 | 786,406 |
| Ending Balance | | | | | 0 | 0 | 0 |

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|---|---|---|---------------------------|---|--------------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 544,730 | | | 125,020 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Proposition 20 | Total |
| | | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | 141,630 | | 141,630 | | 141,630 |
| Classified Salaries | 2000 | | 231,056 | | 231,056 | | 231,056 |
| Employee Benefits | 3000 | | 172,044 | | 172,044 | | 172,044 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 125,020 | 125,020 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 125,020 | 125,020 |
| Other Operating Expenses and Services | 5000 | | | | 0 | | 0 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | | 0 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | | 0 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 0 | 544,730 | 0 | 544,730 | 125,020 | 669,750 |
| Ending Balance | | | | | 0 | 0 | |